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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
GATUNDU NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

23



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - GATUNDU NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Gatundu North Constituency set out on pages 5 to 20, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of comparative budget and actuals amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7(2) of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submits the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Unsupported and Incomplete Financial Statements

The financial statements presented for audit for the year ended 30 June 2014 did not include the statement of cash flows, as required by IPSAS. Further, no trial balance and ledgers were provided for audit review to support the financial statements balances. In addition, the statement of comparative budget and actual amounts has been wrongly titled as the summary statement.

In the circumstances, the completeness and accuracy of the financial statements as at 30 June 2014 could not be confirmed.

2. Unsupported Project Funds

The summary statement of appropriation reflects a balance of Kshs.76,142,627.00 under budget utilization differences. However, no account status and schedules were availed to confirm the state of the disbursed amounts totaling to Kshs.76,142,627.00.

Under the circumstances, the account status and disbursement of amounts of Kshs.76,142,627.00 as at 30 June 2014 could not be confirmed.

2. Delay in Implementation of Projects

An examination of project implementation status report dated 30 June 2014, revealed that several projects which were initiated way back in the year 2003/2004 have not been completed and others have not started despite the disbursement of funds. It was found that between the period 2003/2004 and 2013/2014 disbursement totaling Kshs.129,119,184.50 were made to the project management committee (PMC) from the Constituencies Development Fund to finance projects under Education, Health, Water, Security etc. However, no evidence has been provided on the action being taken by the management to complete the projects for the community to realize the benefits from the funds.

Gatundu North CDF management did not have the annual procurement policies and manual to give guidelines on procurement management. Further, the management did not provide the project implementation status for the year ended 30 June 2014 as required by CDF Act 2013.

In the circumstances, we could not confirm whether the disbursed amount was properly utilized and accounted for and that the community got value for money in these projects.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 September 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2014 (Kshs'000)

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CONSTITUENCIES DEVELOPMENT FUND - GATUNDU NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Edwin K Nyamu
3.	District Accountant	Kimani E Caxton

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NAME	ID NO	MEMBERSHIP CATEGORY	NOMINATING WARD	POSITION IN THE COMMITTEE
DANIEL M. NYAMETI	5819778	National Government Official	N/A	MEMBER
PATRICK NGURU NG'ANG'A	21754842	Man Nominee (Youth)	GITHOBOKONI	MEMBER
JAMES KAMANDA NJUGUNA	0353774	Man Nominee	GITUAMBA	MEMBER

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BERNARD KARANJA	14400454	Man Nominee	MANG'U	MEMBER (SECRETARY)
BETH WANJIRU KINYANJUI	13799469	Woman Nominee (Youth)	CHANIA	MEMBER
MARY NJERI MWANGI	4918972	Woman Nominee	CHANIA	MEMBER
PAULINE NJERI KIBURU	2018987	Woman Nominee	MANG'U	MEMBER
JANE WARUGURU KUNG'U	3059619	Person With Disability	CHANIA	MEMBER
JOHN MUIRURI MAKUNO	6240248	Nominee from NGO	CHANIA	CHAIRMAN
EDWIN NYAMU	11143299	Officer of the Board	N/A	EX-OFFICIO
HON. FRANCIS KIGO NJENGA	4300397	Area Member of Parliament	N/A	EX-OFFICIO

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office
 Priceless building,
 P.O. Box 201-01004
 Kamwangi

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0711 220 899
 E-mail: gatundunorth@cdf.go.ke
 Website: www.gatundunorth.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. Kenya Commercial Bank
 Gatundu Branch.
 A/C No: 1102763853.
 P.O Box 518
 Gatundu.

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(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY

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For the year ended June 30, 2014 (Kshs'000)

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Gatundu North *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Gatundu North *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Gatundu North *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Gatundu North *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Gatundu North *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Gatundu North *CDF* financial statements were approved and signed on 05/09/2014.

John Muiruri
Chairman - CDFC



Edwin Nyamu
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2014 (Kshs'000)

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	172,956,575.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		172,956,575.00	
PAYMENTS			
Compensation for employees	4	848,972.00	
Use of goods and services	5	2,885,582.10	
Committee Expenses	6	4,763,818.00	
Transfers to Other Government Units	7	60,896,185.15	
Other grants and transfers	8	29,930,385.60	
Social Security Benefits	9	3,600.00	
Acquisition of Assets	10	18,568,426.00	
Other Payments	11	-	
TOTAL PAYMENTS		117,896,968.85	
SURPLUS/DEFICIT		55,059,606.15	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North CDF financial statements were approved on 05/09/2014 and signed by:

John Muiruri
Chairman - CDFC



Edwin Nyamu
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
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IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	76,142,626.15	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	0	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	0
TOTAL FINANCIAL ASSETS		76,142,626.15	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	21,083,020.00	0
Surplus/Deficit for the year		55,059,606.15	0
Prior year adjustments	17	0	0
NET LIABILITIES		76,142,626.15	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North CDF financial statements were approved on _____ 2014 and signed by:

John Muiruri
Chairman - CDFC



Edwin Nyamu
Fund Account Manager



V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,000,000.00	12,560.00	1,012,560.00	848,972.00	163,588.00	84%
Use of goods and services	3,000,000.00	250,157.00	3,250,157.00	2,885,582.10	364,574.90	89%
Committee expenses	5,100,000.00	389,532.00	5,489,532.00	4,763,818.00	725,714.00	87%
Transfers to Other Government Units	112,051,575.85	20,430,771.00	132,482,346.85	60,896,185.15	71,586,161.70	46%
Other grants and transfers	31,800,000.00		31,800,000.00	29,930,385.60	1,869,614.40	94%
Social Security Benefits	5,000.00	-	5,000.00	3,600.00	1,400.00	72%
Acquisition of Assets	20,000,000.00	-	20,000,000.00	18,568,426.00	1,431,574.00	93%
Other Payments	-		0	-	0	
TOTALS	172,956,575.85	21,083,020.00	194,039,595.85	117,896,968.85	76,142,627	61%

The Gatundu North CDF financial statements were approved on 05/09/ 2014 and signed by:

John Muiruri
 Chairman - CDFC



Edwin Nyamu
 Fund Account Manager



VI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY

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also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Normal Allocation	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
	A711932	29,546,156.50	0
	A709891	2,000,000.00	0
	A735622	5,300,000.00	0
	A735674	30,308,298.00	0
	A735869	32,002,276.00	0
	A750093	43,297,568.50	0
	A750111	30,502,276.00	0
	TOTAL	172,956,575	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	848,972.00	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
	848,972.00	0
Total	848,972.00	0

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	450,000	0
Communication, supplies and services	480,000	0
Domestic travel and subsistence	0	0
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	1,042,000	0
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialised materials and services	505,000	0
Office and general supplies and services	0	0
Other operating expenses	300,000	0
Routine maintenance – vehicles and other transport equipment	48,937.50	0
Routine maintenance – other assets	59,644.6	0
	0	0
Total	2,885,582.10	0

6.COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses		
Committee allowance	4,763,818.00	
	-	
TOTAL	4,763,818.00	

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7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities See attached list	60,896,185.15	0
Transfers to Counties (insert name of budget agency)	0	0
(insert name of budget agency)	0	0
	0	0
TOTAL	60,896,185.15	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	10,815,800.00	0
Emergency relief and refugee assistance		0
Subsidies to small businesses, cooperatives, and self employed		0
Other current transfers, grants		0
Other capital grants and transfers	19,114,585.60	0
		0
Total	29,930,385.60	0

9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	3,600.00	0
	0	0
Total	3,600.00	0

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY

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10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	16,695,450.00	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	1,872,976.00	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<u>Financial Assets</u>	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
	0	0
Total	18,568,426.00	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfer to Private Non-Financial Enterprises	0	0

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Other expenses	0	0
Domestic Accounts	0	0
	0	0

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
KENYA COMMERCIAL BANK - GATUNDU	xxx	xxx	76,142,626.15	0
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	0	0
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	0	0
			0	0
Total			76,142,626.15	0

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
	0	0
Total	0	0

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<i>Name of Officer or Institution</i>	xxx	xxx	Xxx
<i>Name of Officer or Institution</i>	xxx	xxx	Xxx



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Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Total			Xxx

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
Describe the nature of deposit	xxx	xxx	xxx	xxx
Describe the nature of deposit	xxx	xxx	xxx	xxx
Describe the nature of deposit	xxx	xxx	xxx	xxx
Describe the nature of deposit	xxx	xxx	xxx	xxx
Total			xxx	xxx

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	21,083,020.00	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	21,083,020.00	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

2013 - 2014	2012 - 2013
Kshs	Kshs

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Bank accounts	XXX	-
Cash in hand	XXX	-
Cash equivalents (short-term deposits)	XXX	-
Imprest	XXX	-
Receivables	XXX	-
Payables	XXX	-
Total		-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

Region	County	Constituency	Constituency code	Asset name/Description	Asset Tag No:	Serial No:	Acquisition date	Cost	Location of the asset	Condition	Warranty	General Description
Central	Kiambu	Gatundu North	112	Computer set	CDF/112/COMP./001	MW53E050408284F	2004	22,000	CDF office	Good	1 yr	Desktop Digitek
Central	Kiambu	Gatundu North	112	Printer	CDF/112/PRNTR./001	TH51Q14QDW	2004	5,000	CDF Office	Good	1 yr	HP 3744 color
Central	Kiambu	Gatundu North	112	UPS	CDF/112/UPS./001	0501240380901	2004	5,000	CDF Office	Good	1 yr	Digitek 500
Central	Kiambu	Gatundu North	112	Computer Table	CDF/112/COMP.T/001	-	2007	3,350	CDF Office	Good	-	Wooden
Central	Kiambu	Gatundu North	112	Executive Chair	CDF/112/EX.CH/001	-	2007	7,150	CDF Office	Good	-	Wooden
Central	Kiambu	Gatundu North	112	Gas Cylinder	CDF/112/GC/001	-	2007	3,850	CDF Office	Good	-	Mini K-Gas
Central	Kiambu	Gatundu North	112	Office Tables	CDF/112/TB/001 – 005	-	2004	25,000	CDF Office	Good	-	Wooden
Central	Kiambu	Gatundu North	112	Office Chairs	CDF/112/CH/001 – 015	-	2004	37,500	CDF Office	Good	-	Wooden
Central	Kiambu	Gatundu North	112	Office Benches	CDF/112/BN/001 – 007	-	2004	17,500	CDF Office	Good	-	Wooden
Central	Kiambu	Gatundu North	112	File Box	CDF/112/FB/001	-	2006	8,800	CDF Office	Good	-	Wooden
Central	Kiambu	Gatundu North	112	UPS	CDF/112/UPS./002	40083790905	-	CDF Board	CDF Office	Good	-	WAR-600AP
Central	Kiambu	Gatundu North	112	Printer	CDF/112/PRNTR./002	CNCJG46683<PE T<	-	CDF Board	CDF Office	Good	-	HP Laserjet P2055d



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Central	Kiambu	Gatundu North	112	Computer set	CDF/112/COMP./002	CZC0215WBG	-	CDF Board	CDF Office	Good	-	Desktop HP Compaq
Central	Kiambu	Gatundu North	112	CDF Vehicle	CDF/112/VEH./002	GKB 949B	2012	5,457,448	CDF Office	Good	3 yrs	Land rover Defender 110
Central	Kiambu	Gatundu North	112	Scanner	CDF/112/SC./001	L1911B	2013		CDF Board	CDF Office	Good	HP Scanjet 5590
Central	Kiambu	Gatundu North	112	Room warmer	CDF/112/RM./002	HOH-200AT-900061	2011	9,999	CDF Office	Good	-	HOH-200AT-9
Central	Kiambu	Gatundu North	112	Computer Set	CDF/112/COMP./002	TRF3090QXK	2014	75,000	CDF Office	Good	-	HP
Central	Kiambu	Gatundu North	112	Printer	CDF/112/PRNTR./002	CHJ8F8C507	2014	50,000	CDF Office	Good	-	Laserjet M1132MFP
Central	Kiambu	Gatundu North	112	Laptop	CDF/112/LAP/001	P28F001	2014	65,000	CDF Office	Good	-	Dell
Central	Kiambu	Gatundu North	112	Copier	CDF/112/COPIER/001	1102LF3NL0	2014	1,682,976	CDF Office	Good	1 yr	Kyocera Mita Taskalfa 8000i

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
3,500,000.00	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx

18.4 FUNDS DUE TO PROJECTS

3

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18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
A711932	29,546,156.50	2011/2012
A709891	2,000,000.00	2013/2014
A735622	5,300,000.00	2011/2012
A735674	30,308,298.00	2012/2013
A735869	32,002,276.00	2013/2014
A750093	43,297,568.50	2012/2013
A750111	30,502,276.00	2013/2014
TOTAL	172,956,575.00	